



Social Return on Investment

A metric for measuring the social value
created

CONEXIÓN
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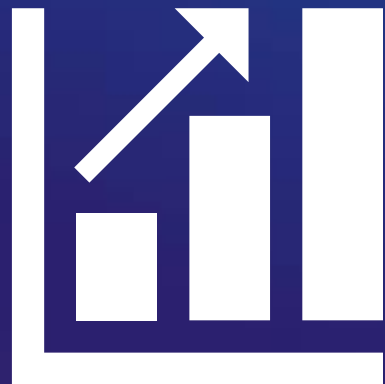
Social Return on Investment (SROI)

- A Cost-benefit methodology that evaluates the outcomes of programs implemented by ISA and its companies, comparing them to their financial costs.
- This metric helps identify the value created in communities from a social, economic, and environmental perspective, using financial approaches to monetize positive, negative, planned, and unplanned benefits.
- The SROI establishes a ratio indicating that for every \$1 invested, \$X of social value is generated.



SROI and the ISA 2040 Strategy

As part of the ISA 2040 strategy, the organization has set a goal to “double the return to society through social investment.” The primary metric for tracking progress to this objective is the Social Return on Investment (SROI).



Initiatives measured in 2024

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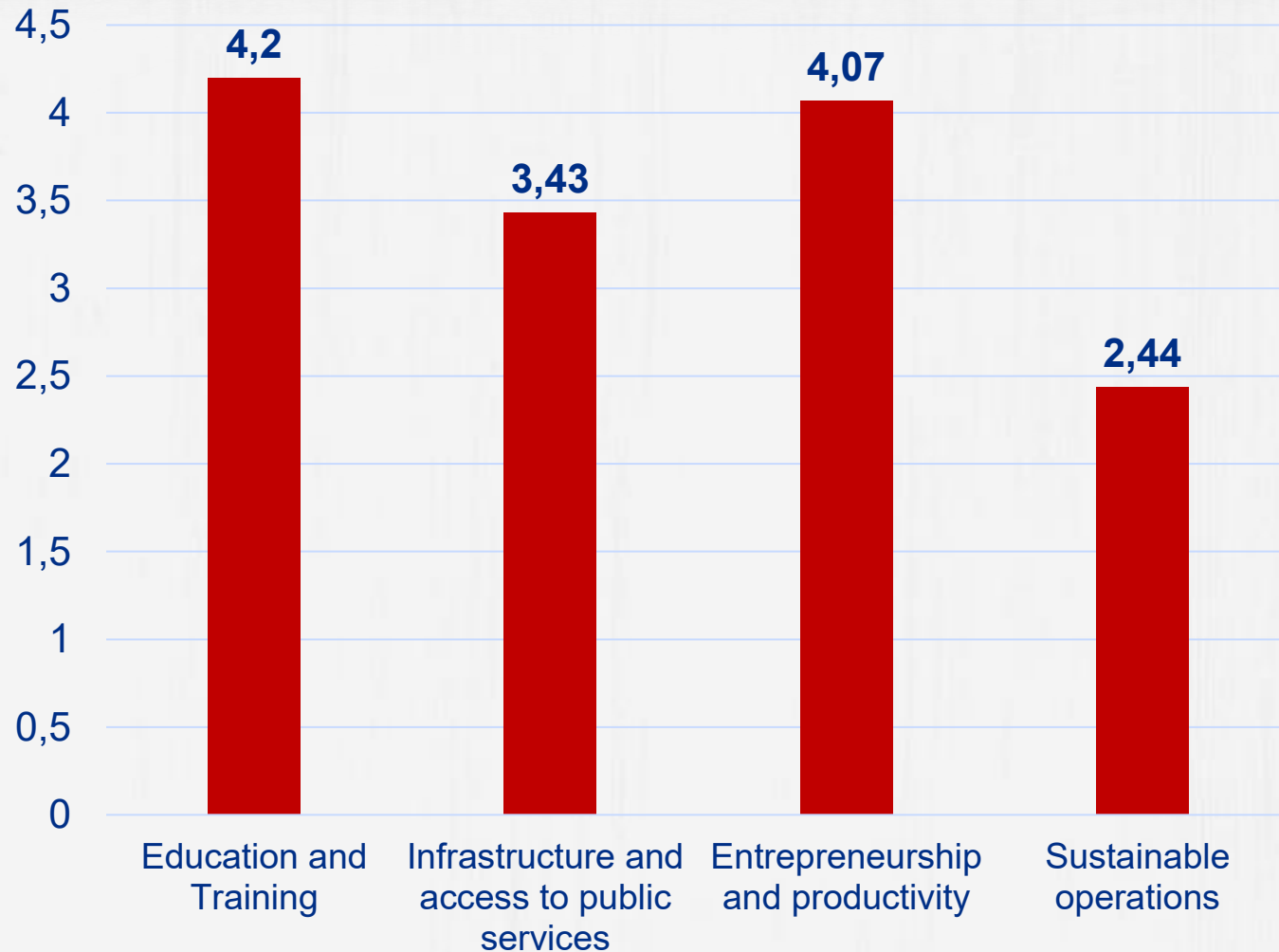


Initiative	Company	SROI (\$)
Installation of Public Water Points in La Guajira	ISA INTERCOLOMBIA	5,87
<i>Aprendamos con Eloísa Latorre</i>	ISA INTERCOLOMBIA	5,32
<i>Servidumbres Sostenibles</i>	ISA INTERCOLOMBIA	4,46
<i>Parque de Seguridad Móvil</i>	Ruta Costera	2,66
<i>Campaña Hazte Visible</i>	Ruta Costera	1,87
<i>Ciclovía Tu Ruta Segura</i>	Ruta Costera	1,27
Initiatives under the <i>Conexión Desarrollo Social</i> Management Model	Ruta Costera	2,54
<i>Mi Ruta Educativa</i>	ISA Vías Chile	4,52
Road Safety Campaigns	ISA Vías Chile	4,69
Entrepreneurship Competitions	ISA Vías Chile	4,44
<i>Empoderatec</i>	ISA Energía Perú	1,87
<i>Familias bioproductivas</i>	ISA Energía Perú	3,71

Initiatives measured in 2024

Initiative	Company	SROI (\$)
<i>Huertos en Línea</i>	ISA Energía Perú	3,40
<i>Jardín Medicinal</i>	ISA Energía Perú	2,68
<i>USP Diversa</i>	ISA Energía Brasil	4,59
<i>Quebrada TECH</i>	ISA Energía Brasil	7,45
<i>Instituto Serguinho</i>	ISA Energía Brasil	6,32
<i>Rede de Núcleos Esportivos</i>	ISA Energía Brasil	2,72
<i>Orquestra na Sala SP</i>	ISA Energía Brasil	3,05
<i>Núcleo de aprendizagem</i>	ISA Energía Brasil	4,46
Renewable Energy for Peace	ISA	3,81
<i>Creadores</i>	ISA	1,11
Economic Recovery Actions with Socya	ISA	4,65
Economic Recovery Actions with Fondo Acción	ISA	4,06

SROI by social management line 2024

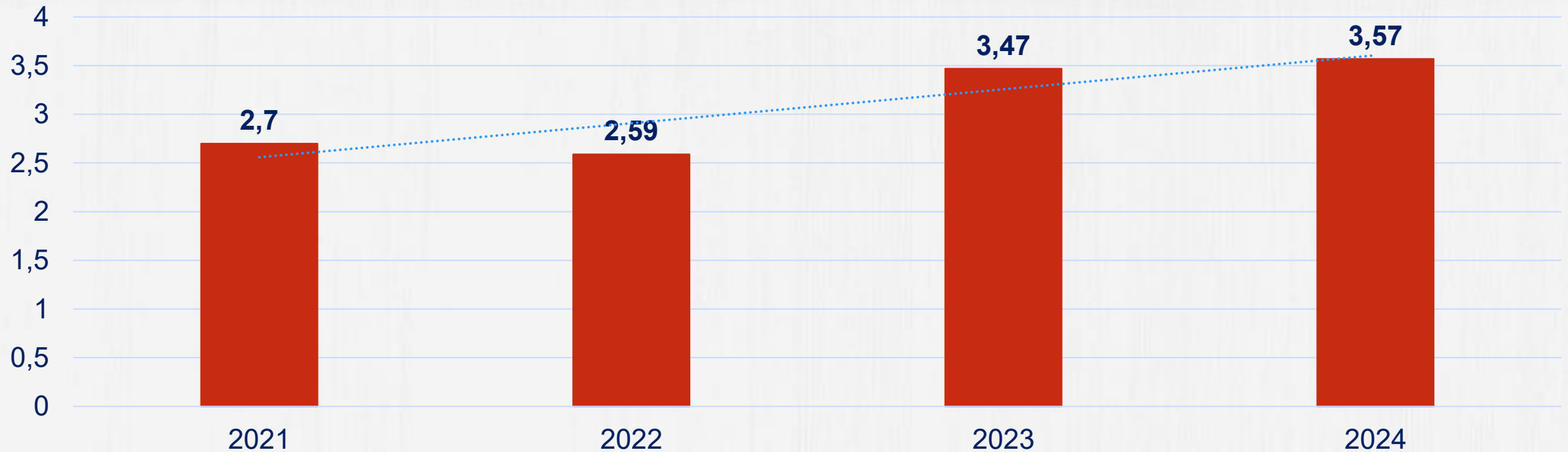


- In 2024, every *peso* invested in education and training initiatives generated \$4,20 in social value.
- Investments in infrastructure and access to public services yielded a social return of \$3,43 for every *peso* spent.
- Entrepreneurship and productivity initiatives delivered a return of \$4,07 in social value per *peso* invested.
- Sustainable operations generated \$2,44 in social value for each *peso* invested.

Average SROI of ISA and Its Companies (2021–2024)

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Between 2021 and 2024, ISA and its companies achieved an increase in their Social Return on Investment (SROI). In 2024, each *peso* invested in social programs generated \$3.57 in value returned to society.